

(2) The use of spirits or wines previously dumped, reported on dump records and retained in tanks or receptacles; and

(3) Any combination of ingredients in paragraphs (b) (1) and (2) of this section used in preparing a batch of a product manufactured under an approved formula.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.374 Manufacture of nonbeverage products, intermediate products, or eligible flavors.

Distilled spirits and wine may be used for the manufacture of flavors or flavoring extracts of a nonbeverage nature as intermediate products to be used exclusively in the manufacture of other distilled spirits products on bonded premises. Nonbeverage products on which drawback will be claimed, as provided in 26 U.S.C. 5131-5134, may not be manufactured on bonded premises. Premises used for the manufacture of nonbeverage products on which drawback will be claimed must be separated from bonded premises. For purposes of computing an effective tax rate, flavors manufactured on either the bonded or general premises of a distilled spirits plant are not eligible flavors.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

[T.D. ATF-297, 55 FR 18063, Apr. 30, 1990]

OBSCURATION

§ 19.376 Determining obscuration.

Proprietors may determine the proof obscuration as prescribed in 27 CFR § 30.32 of spirits to be bottled on the basis of a representative sample taken: (a) from a storage tank incident to the transfer of the spirits to the processing account, or (b) from a tank after the spirits have been dumped for processing, whether or not combined with other alcoholic ingredients. The obscuration shall be determined after the sample has been reduced to within one degree of the proof at which the spirits will be bottled. Only water may be added to a lot of spirits to be bottled for which the determination of proof obscuration is made from a sample under this section. The proof obscuration

for products gauged pursuant to this section shall be frequently verified by testing samples taken from bottling tanks prior to commencement of bottling.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1358, as amended (26 U.S.C. 5204))

FORMULAS

§ 19.378 Formula requirements.

An approved formula on TTB Form 5110.38 must be secured for spirits for domestic use or export as provided in 27 CFR 5.26-5.27 before processors may blend, mix, purify, refine, compound or treat spirits in any manner which results in a change of character, composition, class or type of the spirits including redistillation as provided in § 19.331, and the production of gin or vodka by other than original and continuous distillation.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1395, as amended (26 U.S.C. 5201, 5555))

BOTTLING, PACKAGING, AND REMOVAL OF PRODUCTS

§ 19.381 Removals from processing.

Spirits shall not be transferred from processing to the storage account. Processors may remove—

(a) Spirits upon tax determination or withdrawal under the provisions of 26 U.S.C. 5214 or 26 U.S.C. 7510;

(b) Spirits to the production account at the same plant for redistillation;

(c) Bulk spirits by transfer in bond to the production or the processing account at another distilled spirits plant for redistillation or further processing;

(d) Spirits or wines for authorized voluntary destruction; or

(e) Wines by transfer in bond to a bonded wine cellar or to another distilled spirits plant. However, wine may not be removed from the bonded premises of a distilled spirits plant for consumption or sale as wine. Spirits may be bottled and cased for removal. Spirits or wines may be removed in any approved bulk container, by pipeline or in

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bulk conveyances on compliance with the provisions of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1314, as amended, 1320, as amended, 1323, as amended, 1356, as amended, 1360, as amended, 1362, as amended, 1365, as amended, 1380, as amended (26 U.S.C. 5001, 5006, 5008, 5201, 5206, 5212, 5214, 5223, 5362))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-230, 51 FR 21748, June 16, 1986]

§ 19.382 Bottling tanks.

All spirits shall be bottled from tanks listed and certified as accurately calibrated in the notice of registration. However, the appropriate TTB officer may authorize bottling from original packages or special containers where it is impracticable to use a bottling tank. Bottlers desiring to bottle from packages or special containers shall file notice with the appropriate TTB officer. The notice shall show the necessity for the operations.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.383 Bottling tank gauge.

When a distilled spirits product is to be bottled or packaged, the proprietor shall gauge the product, on completion of any filtering, reduction, or other treatment, and prior to commencement of bottling or packaging. Any gauge made under this section shall be made at labeling or package marking proof while the product is in the tank from which it is to be bottled or packaged, and the details of the gauge shall be entered on the bottling and packaging record prescribed in § 19.749.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.384 Preparation of bottling or packaging record.

The proprietor shall prepare a record for each batch of spirits bottled or packaged according to the specifications in § 19.749.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.385 Labels to agree with contents of tanks and containers.

Labels affixed to containers shall agree in every respect with the spirits

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in the tanks from which the containers were filled. If they do not the proprietor shall relabel such spirits with a proper label. The proprietor's records shall be such that they will enable appropriate TTB officers to readily determine, by case or package serial number, which label was used on any given filled container.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))

§ 19.386 Alcohol content and fill.

(a) *General.* (1) At representative intervals during bottling operations, proprietors shall test and examine bottled spirits to determine whether those spirits agree in alcohol content and quantity (fill) with that stated on the label or bottle.

(2) If the appropriate TTB officer finds that a proprietor's test procedures do not protect the revenue and ensure label accuracy of the bottled product, the appropriate TTB officer may require corrective measures.

(b) *Variations in alcohol content and fill.* The proprietor shall rebottle, recondition, or relabel spirits if the bottle contents do not agree with the respective data on the label or bottle as to:

(1) Quantity (fill), except for such variation as may occur in filling conducted in compliance with good commercial practice with an overall objective of maintaining 100 percent fill for spirits bottled; and/or

(2) Alcohol content, subject to a normal drop in alcohol content which may occur during bottling operations not to exceed:

(i) 0.25 percent alcohol by volume for products containing solids in excess of 600 mg per 100 ml, or

(ii) 0.25 percent alcohol by volume for all spirits products bottled in 50 or 100 ml size bottles, or

(iii) 0.15 percent alcohol by volume for all other spirits and bottle sizes.

For example, a product with a solids content of less than 600 mg per 100 ml, labeled as containing 40 percent alcohol by volume and bottled in a 750 ml bottle, would be acceptable if the test for alcohol content found that it contained 39.85 percent alcohol by volume.